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RECRUITING PROBLEMS AND SOLUTIONS

Firms across the country are complaining about their inability to recruit experienced people in any of the technical disciplines in which they practice. I believe there are several reasons for this.

The first is probably that the number of accounting graduates has remained relatively steady the last four or five years, while the demands of the marketplace, both in industry as well as firms in public practice, have continued to increase. But perhaps more important, the profession may have created its own problem.

If you think back to five or six years ago, you will recall that the economy was in a recession. During that period, the accounting profession cut back its campus recruiting activities. The people not hired then would be the seniors, supervisors, and managers of today. Because they were never hired, they simply aren't available.

Another reason for the lack of available trained staff might stem from an apparent reduction in entry-level hiring at college campuses by the large international accounting firms over the past several years. As a result, these firms are not developing as large a pool of trained staff as they have in the past.

In addition, I surmise that the large national and international firms now try much harder to retain staff they hire from the colleges and experience less turnover than in the past. The impact of these trends on local firms is that the pool of national- and international-firm graduates available to them has been severely reduced. So, what's a firm to do?

Following, are several initiatives firms might undertake to try to improve their recruiting of experienced staff.

Bounty payments

Firms are having some success in offering bounty payments to current staff. In a typical arrangement, the staff member responsible for locating an experi-

enced individual who is ultimately hired by the firm earns a bounty of \$500 to \$2,500. Usually, one half of the bounty is paid when the new recruit signs the employment contract and joins the firm, and the remainder is paid at the end of six months or a year, assuming that this individual is still with the firm.

Signing bonuses

In addition, firms are paying signing bonuses to recruits. These payments range from \$1,000 to \$7,000. As with bounties, the bonuses tend to be paid over time—the major portion being paid when the recruit signs the employment contract, and the balance paid six months to one year later.

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Creative advertising

Firms are trying extra hard to create advertisements that will stand out in the classified section of the chosen publication. To draw attention, these advertisements are amusing, interesting—even intriguing. The idea is to write nontraditional advertising that may elicit a response from somebody who was not even thinking about getting a new job prior to reading the announcement.

The Internet

Firms are using the Internet to recruit in two ways. One method is to “surf” the Internet looking for people seeking employment and to read their résumés. The other way is for the firm to place its own help-wanted advertisements on the Internet. Some firms are enjoying modest recruiting success using either approach.

There is obviously something else at work here. A person who has advertised his or her talents on the Internet may be judged to be more technically up-to-date than the average individual looking for a position. Similarly, people who read a CPA firm’s help-wanted advertisements on the Internet tend to think that firm must be at the cutting edge of technology.

Firm newsletters

A few firms have taken to advertising their needs in their own client newsletters. The hope, of course, is that the newsletters will be read by clients, referral sources, and others who might let the firm know of somebody who may be interested in a new opportunity. This seems to be a viable approach to broadcasting the firm’s message in the business community, although the results of this are indeterminate, as yet.

Campus recruiting

Beyond all of the above, an increasing number of local firms are back to recruiting on college campuses because of their lack of success in hiring experienced people. They have come to the conclusion that they need to be willing to invest sufficient time

and money in hiring recent graduates and in the necessary training process to turn these recruits into functional accountants and, ultimately, CPAs.

The primary need is for these firms to commit to providing adequate, internal training and development activities for inexperienced personnel. Young staff members need to be equipped with the right tools, trained in the use of technology, and given the opportunity to acquire the necessary knowledge if they are to be successful in public accounting.

The main burden for this type of training is falling on the shoulders of the firms’ middle-management staff, such as the in-charge accountants, supervisors, and seniors. Partners, generally, don’t have the time to do the entry-level technical and systems training and they are empowering middle-management staff to take the time to get the job done.

Advantages of campus recruiting

One advantage to campus recruiting, these days, is that most young graduates of a school of accountancy have at least an adequate knowledge of how to use a computer’s capabilities. Computer training in a firm, therefore, can focus on staff’s learning about the specific software used in providing various services.

If you are prepared to make the commitment, you will find there is another major benefit to recruiting and hiring on campus. If you can provide the requisite training and retain staff in the firm over an extended period of time, you will have formed a group of people who have developed in the style, philosophy, and mores of your firm. There will be no need for any re-training and coaching to get people to buy in to the way “things are done” in your firm. And more than just your firm will benefit. The record book shows that many “one-firm” people have made outstanding contributions to the profession during their careers. ☒

—by **Donald B. Scholl**, *D. B. Scholl, Inc.*, P.O. Box 3152, West Chester, Pennsylvania 19381-3152, tel. (610) 431-1301, FAX (610) 429-1086

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Savvy Marketing for CPAs

Change

We CPAs in public practice are well aware that our business environment is changing. Powerful influences include the government's efforts to reduce the need to itemize and to encourage the direct filing of tax returns, inroads by retail service and financial market companies, and continual technological developments such as Internet marketing, which have expanded our competitors' universe. The new competition has decades of experience in advertising. We CPAs don't.

One answer to these new competitive challenges is to become a celebrity. We need to stand out in our marketplace so that we become a recognizable person—something mega-companies cannot do. CPAs have some advantages. People trust us, and our one-on-one relationship with clients builds loyalty.

We need to market our services, but to use our marketing money effectively, prospective clients must be targeted. Target marketing shouldn't be rejected as niche marketing—it doesn't mean focusing on just one area exclusively. Target marketing means identifying and separating specific market segments.

You begin by capturing certain information on business or individual target markets (see exhibit) and determine which services you could provide to them. You then rank these services in order of profitability and compare the services thought to be needed and wanted by prospective clients with the ones that are most profitable to the firm. You should concentrate on services that are profitable, not just on providing traditional ones.

Identifying and segmenting client and service areas narrows the marketing focus. You can then evaluate the marketing message and the medium against the prospective client profile. Decide whether the decision maker would read the message and be motivated to call you. This is how you begin to make your marketing more effective.

Source tracking

To validate the effectiveness of a marketing program, results must be tallied. To know what works for you, establish an easy-to-use source-tracking methodology. The key is to track the source at the first contact. Ask callers where they heard

about you. If you advertise in different publications, find out exactly where they saw your advertisement. Record the information on 3" x 5" cards.

You also need to track the outcome of these calls. One of my rules is not to make site visits until somebody has been a client for at least three months. The first time people call, we make an appointment for them to visit us. We use 3" x 5" cards to record how the contact originated, when the caller made an appointment, whether that appointment was rescheduled, and the fees charged. I want to know which marketing ideas generate the most appointments and result in the highest return on investment.

The fundamental goal of marketing is to increase net profits, not just to obtain new clients; and return on investment is the best way to judge the effectiveness of your marketing methods. Divide the total amount of income generated by a particular marketing idea with the money spent. This gives you an "X"-to-1 ratio, so ideas can be compared easily.

The amount of time and money you are willing to invest determines whether your marketing should be passive or active. Passive marketing requires money, but little time, because others are paid to do

Target Market Information		
Description	Business	Individual
Demographics	Stage of growth No. of employees Gross sales Management type	Age range Marital/family status Income range Decision maker
Location	City/state/country	Suburb, city, county, zip code
Industry	Industry/profession	Occupation
General characteristics	Type of current service provider Industry problems Needs Desires	Type of current service provider How discretionary funds and time spent Likes and dislikes Needs Desires

it. Examples are paid advertisements, direct mail, or hiring a professional marketer.

Active marketing requires a time commitment, but the cost can be minimal. It is known as active marketing because you are the primary participant. Try public speaking, *actively* participating in local organizations, and brainstorming creative ideas that you can implement. Be prepared with a ten-second commercial. For example, I say, "I'm Judith Dacey. I am a CPA and I focus on one- and two-owner businesses. I can help you keep your profits out of Uncle Sam's pockets." That's a ten-second commercial.

Some other suggestions

Regular golf games and luncheons with clients who generate referrals are a given. If you tend to be an introvert, consider forming a group that includes extroverts. Insurance agents, lawyers, financial planners, and people in sales positions are good choices.

Leads groups in which the participants exchange the names of prospective clients with other professionals can be a good forum. To become a presence in your group—so that you receive leads—tell the members that you would like to give them a two-minute update at every meeting on an item that is important to their businesses or practices. This gives you a platform on which to impress them with your depth of knowledge.

Focus on present clients. You can sell them more services if you let them know what is available. Put pamphlets in the waiting room and enclose flyers or marketing messages with their finished work. Send "buck slips" with invoices and mail.

You have probably received buck slips in the mail from retailers, telephone, and other utility companies. Buck slips are the flyers that just fit in a no. 10 envelope. Their message can be on any topic—marketing, notice of a new service, or a testimonial from a client who is prominent in the community. Buck slips can be a great way to let people know what services you have available and to get the word out that you want referrals.

CPAs tend not to pursue referrals. In fact, we are inclined not to ask for them, and clients often have the impression that we are busy and don't want new business. But present clients are the best source of profitable new business. They have a concept of the type of client you want and can pre-qualify and sell for you. All you have to do is motivate them to refer.

When you ask for a referral, don't make it an off-hand remark at the end of a conversation. You want the client to take the request seriously. You need to set the stage. Wait a few seconds to get attention, inquire if the client is pleased with the results

obtained, and say you would like to ask a favor. Hand the client two business cards and ask if he or she would refer an associate or friend to you. Close with, "Will you do this for me?" Wait for the answer. The business cards will remind the client of your request.

Marketing ideas: A Dacey dozen

Signage. The majority of practitioners have inadequate signage. CPAs like fancy graphic initials, but the CPA designation is more important than your initials or name. Readable signage on the street, on the exterior of your building, and inside the office is important.

The senses. We usually think only of printed media. But the idea of marketing is to get people to pay attention to you, not just to give information. You can gain attention by using audio marketing tactics—music outside the office, and aromatic marketing tactics—a leather-scented spray to invoke a sense of substance and authority.

Flyers. Use large lettering for the CPA designation and the condensed message you want people to read. This is known as the billboard effect. People automatically read these before the piece is discarded.

Direct mail. The new trend is a five-, six-, or even seven-page letter. Direct marketers have found that if people are interested, they want to read more. The main message appears about two inches down the first page (the billboard message), usually in color and a larger font, and is often highlighted two or three times more.

Don't design your own piece. Hire a professional or someone in the marketing or journalism program at a local college. The odds of direct mail's succeeding can be increased by targeting a specific, narrowly defined service to a specific, narrowly defined market, and by mailing at a non-peak time of the year for direct mail.

Paid advertising. Newspaper, radio, and television advertising can be successful if your marketing campaign is properly planned and developed. Have the advertisements designed by professionals, and use graphics and pictures of people. Both work. (Glance through some advertisements to see what catches your eye.) People are looking for benefits, not features such as experience or number of years in the same location. Focus on the emotional experience clients want—peace of mind and less stress—by safely and successfully dealing with the IRS.

Publicity. Publicity is more believable than paid advertisements—and more effective. CPAs don't use this marketing method often enough. Use it to show how up-to-date you are.

(continued on page 7)

Your Voice in Washington

AICPA offers recommendations to improve the IRS

The AICPA recommended improving the current IRS structure, rather than dismantling it, when it testified recently before the National Commission on Restructuring the Internal Revenue Service.

The Institute identified four major problem areas confronting the IRS. These are listed below with some suggestions for improvement.

Management structure and culture. To help provide a stable management structure, the AICPA recommended that an outside board of directors be established to provide the IRS with broad-based management expertise and insight into the practices of the private sector; that a fixed five- to seven-year term be established for the IRS Commissioner; and that an Accounting and Financial Records Advisory Group be established from the private sector to act as an audit committee.

Quality control. To improve quality control, the AICPA recommended that IRS notices should be re-engineered so that they describe clearly the controversy and the amounts owed; that service be improved so taxpayers can resolve questions with a single telephone call; that competitive salaries be paid, superior training provided, and high educational standards set for IRS employees; and that the IRS codify its professional standards, engage in a public relations campaign, reinstate the practice of hiring CPAs in the Office of IRS Chief Counsel, and develop new approaches to audit research.

Tax system modernization. The IRS should identify its goals for tax system modernization and then be given the flexibility by Congress to hire outside contractors to design and implement the system to complete the process, the AICPA said. Customer service should be improved by modernizing the IRS's telephone service so that taxpayers' calls are answered in a timely fashion, by expanding the number of hours when service is available, by providing immediate access to integrated account information for IRS employees who respond to taxpayer inquiries, and by continuing to develop the IRS website. The AICPA also urged increased use of electronic filing by providing incentives to taxpayers for filing electronically and removing hindrances to CPAs' use of electronic filing.

Tax law complexity. The AICPA emphasized that until the issue of complexity is addressed, taxpayers will remain frustrated. The Institute, therefore, recommended establishing a complexity analysis process for hearings, establishing a complexity review process for legislative markup and for regulatory action, and mandating periodic simplification initiatives by Treasury, IRS, and congressional staff. ☒

AICPA Conference Calendar

Spring Tax Division Meeting

June 2-4—JW Marriott, Washington, DC
Recommended CPE credit: 8 hours

Tax Strategies for the High Income Individual

June 3-6—Flamingo Hilton, Las Vegas, NV
Recommended CPE credit: up to 25 hours

National Practitioners Symposium

June 7-11—Sheraton, New Orleans, LA
Recommended CPE credit: 40 hours

OMB A-133 In-Depth 97

June 11—Grand Hyatt, Washington, DC
Recommended CPE credit: 5 hours

Not-for-Profit Conference

June 12-13—Grand Hyatt, Washington, DC
Recommended CPE credit: 16 hours

Investment Planning

June 23-24—Grand Hyatt, New York, NY
Recommended CPE credit: 16 hours

National Healthcare Industry Conference

July 17-18—The Mirage, Las Vegas, NV
Recommended CPE credit: 19 hours

Computer & Technology Conference: Tech '97 (Formerly Microcomputer)

July 20-23—MGM Grand, Las Vegas, NV
Recommended CPE credit: 24 hours

National Advanced Accounting and Auditing Technical Symposium

July 28-29—Palmer House Hilton,
Chicago, IL
Recommended CPE credit: 16 hours

Advanced Estate Planning Conference

July 30-August 1—Arizona Biltmore,
Phoenix, AZ
Recommended CPE credit: up to 34 hours

Government Auditing & Accounting Update Conference

August 25-26—JW Marriott, Washington, DC
September 29-30—Hyatt Tech Center,
Denver, CO
Recommended CPE credit: 16 hours

To register or for more information, contact
AICPA Conference Registration, tel. (800) 862-
4272.

Family Businesses: The Right Target

Targeting your CPA practice on the family business can be both financially and emotionally rewarding. Since relatively few businesses think their family business status is significant, this is, largely, an untapped market: And what a market it is!

An article in *UCLA Magazine*, four years ago, estimated that family businesses account for 60 percent of the gross national product, that at least 75 percent of U.S. firms are family held, that 40 million people are employed through these enterprises, and that they represent a third of Fortune 500 companies. Other sources estimate that families either own or control 90 percent of all U.S. businesses.

As family business consultants, my brother, a marketing consultant, and I, a CPA, have worked with numerous family-owned businesses. And, as a Chapter 11 Bankruptcy Trustee, I have seen family businesses in the pressure cooker of bankruptcy. Based on these experiences, we can testify that family businesses have some distinct and sensitive challenges. For example, the family manufacturing business not only has to deal with marketing, management, accounting, and production—the same issues confronting similar manufacturers—but also with the in-law or spouse who cannot prepare an accurate financial statement.

My brother and I connect with family businesses through involvement with local colleges' and universities' outreach programs; by participating in Family Firm Institute, Rotary, and Chamber of Commerce activities; and by speaking at family and small business conferences. In addition, we consult for the SBA-supported Small Business Development Centers in our area and network with attorneys and insurance agents who advise family businesses. We try to remain current with developments in the family business arena by studying appropriate publications and target our advertising dollars accordingly.

The checklist

We always provide a free initial consultation. Prospects are told we don't want the engagement unless we are confident we can help them generate revenues that will offset our fees. Our approach is to use a checklist to determine needed services, and to address 275 strategies in the areas of marketing, management, accounting, production, protection, and family.

Specifically, we discuss with family members whether

- ☐ The business has adequate plans for survival, success, and succession, and has both a mission and a vision statement.
- ☐ The business's strategic plan incorporates family

values and objectives.

- ☐ Management knows the family's objectives.
- ☐ Business meetings are held regularly.
- ☐ Mentors are used to develop family members' abilities.
- ☐ Family members can perform their assignments competently and are compensated according to their contributions to the business.
- ☐ Non-family managers are appointed in the absence of qualified family members.
- ☐ The responsibility and authority of non-family managers is maintained.
- ☐ Performance and discipline standards are the same for family and non-family employees.
- ☐ Family disputes are dealt with in a manner that does not inhibit operations.
- ☐ Their children who wish to work in the business have an appropriate education, work first for another, similar business, and start at a relatively young age.
- ☐ The business is protected from the effects of divorce or death of the owners.
- ☐ The family has a plan to deal with the death or disability of family employees.
- ☐ The family has identified the successor to the current chief executive officer and there is a time scheduled for him or her to retire.
- ☐ There are plans for transferring the business to the next generation, and a way to determine which family members can work for, own stock in, or be on its board of directors.
- ☐ The company has buy/sell agreements.
- ☐ There is control on the number and value of luxury items purchased by the business.
- ☐ The family shares experiences and information with other family business owners.

As their CPA and trusted advisor, you are able to ask family business clients how you can help them deal with the issues just raised. If you have been in practice for any length of time, you have seen what works and doesn't work in family business situations. You can use that experience to help clients avoid the pitfalls common to this type of business and create rewarding consulting opportunities for yourself. ☒

—by **Roger C. Allred, CPA**, *Allred & Associates, Inc.*, 920 Wible Road, Bakersfield, California 93304, tel. (805) 396-8195, FAX (805) 837-2374, E-MAIL rrallred@lightspeed.net

Editor's note: Mr. Allred is the co-author of The Family Business—Power Tools for Survival, Success, and Succession, from which the above checklist is excerpted. The book is scheduled to be published by the Berkley Publishing Group in the next few months.

Savvy Marketing for CPAs

(continued from page 4)

Yellow Pages. Instead of spending more money on a Yellow Pages advertisement, try maximizing your listing in the White Pages. It can generate business! If the street address is uninformative, change the listing to show a location such as "NW corner of High and Main."

Newsletters. I don't recommend using newsletters unless they are original, informative, and entertaining. Then they might produce results. It is more effective to write an article for someone else's newsletter.

Reception area information. Have brochures or qualification summaries available for new clients. Information should be highlighted in short phrases that indicate the depth of experience and skills you have. Showcase key services and benefits.

Video and audio tapes. If you have good communication skills, make video and audio tapes as a method of attracting new clients. For example, you could audiotape a meeting with a prospect and hand it to the person at the end of the session. Typically, the prospect will play it when driving from the session. This is an unusual and effective marketing method.

Public speaking. If you do it well, speak to groups that include your target market or fit its characteristics. You might discover new clients by speaking to audiences at university small business development centers or to local business groups.

Organizational memberships. Serving in leadership positions of and *actively* participating in business organizations, associations, and clubs can introduce you to prospective clients.

Telemarketing (incoming, not outgoing calls). Each incoming call is an opportunity for telemarketing. Use a written script. Price shoppers can be converted to clients by establishing perceived value, not by quoting low fees. Find out what service they want and extol the quality of work that your firm provides.

Don't leave a conversation open-ended. No matter how short the discussion, always ask the caller to schedule an appointment. Avoid passive questions, such as "Would you like to make an appointment?" Instead, ask, "Would it be better for you to come in during the morning or afternoon? Tuesday or Wednesday?"

In summary, we CPAs in public practice are facing competitive challenges from outside forces of a type and volume we have never experienced. We can sink in the coming onslaught of advertising dollars and retail methodology, or we can stay afloat and increase both our value to our clients and our profits.

Build your ark right now, two by two. Add creativity and shrewd marketing segmentation to your management plan. Become an individual known and recognized in your community. Use good source-tracking records to maximize the effectiveness of your marketing mix.

The greatest challenge is not the competition but the need to activate ourselves to implement change. Begin today, one change at a time. ☒

—by **Judith E. Dacey, CPA**, *Dacey & Associates, P.A., 11018-112 Old St. Augustine Road, Jacksonville, Florida 33257, tel. (904) 260-0483, FAX (904) 260-0348, E-MAIL DaceyCPA@aol.com*

PCPS Advocacy Activities

The private companies practice section has formed a special task force to consider PCPS membership requirements and benefits. Task force members are Robert W. Folger, Tulsa, OK (chair), J. Mason Andres, Texarkana, AK, Jerrell A. Atkinson, Albuquerque, NM, James Castellano, St. Louis, MO, W. Thomas Cooper, Louisville, KY, Robert O. Dale, Gainesville, FL, Harold L. Monk, Gainesville, FL, Judith H. O'Dell, Wayne, PA, and David E. Schlotzhauer, Leawood, KS.

If you have comments or suggestions concerning PCPS membership requirements and benefits, send your ideas to Mr. Folger, c/o PCPS, AICPA, New Jersey, tel. (800) CPA-FIRM, FAX (800) FAX-1112. ☒

World Congress of Accountants

The theme of the XV World Congress of Accountants, which will be held on October 26–29 in Paris, France, is "Accountants and Society—Serving the Public Interest." Plenary sessions at the Congress will address the broad issues concerning the public interest in a changing society with global markets and global regulations, the gap between professional standards and public expectations, and the different needs of emerging market economies.

Presentation topics at the related workshops include the accountant's role in environmental matters, the changes in accountants' educational needs, the demand for international accreditation, effective corporate governance, the value of the traditional financial statement audit, and the special challenges of independence and objectivity.

For additional information, contact the Administrative Secretariat, SOCFI/IFAC '97, 14 rue Mandar, 75002 Paris, France, tel. (33) 1 44 88 25 25, FAX (33) 1 40 26 04 44. ☒

Request for Information on Scholarship/Internship Opportunities

Early last year, the AICPA introduced "Room Zoom," an interactive CD-ROM aimed at encouraging accounting/business majors and other high-potential students to become CPAs. The CD-ROM features information on diverse career opportunities available to CPAs, technology tools used within the profession, educational requirements, facts about the CPA examination, scholarship/internship data, and much more.

The Institute is updating the CD-ROM content and would appreciate receiving information on scholarship/internship opportunities offered by your firm and/or client companies.

Firm/Company Name _____

Address _____

Telephone _____ FAX _____

E-MAIL _____ Website _____

Contact Person _____

Firm/Company Description _____

Internship/Scholarship Information _____

Attach additional pages if more space is needed and return the completed document to Jodi Ryan at the AICPA via FAX (212) 596-6292 or E-MAIL jryan@aicpa.org

